

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, November 24, 2015 at 1:00 P.M.

PRESENT: COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Attorney's Office

Mary Ann Hansen, attorney

Jim Stevens, Assessor's Office

Brannon Carter

Peter Jeppesen, Assessor's Office

Daniel Bradford

Sandy Nielson, Clerk/Auditor's Office

Brandt Carter

Merlin Ethington, Assessor's Office

Vicky Westergard, Clerk/Auditor's Office

Commissioner Ellertson welcomed all who were present and the meeting began at 1:07.

1. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 18, 2015 AT 9:00 A.M.**
2. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 1, 2015 AT 9:00 A.M.**
3. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 8, 2015 AT 9:00 A.M.**
4. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 15, 2015 AT 9:00 A.M.**
5. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 22, 2015 AT 9:00 A.M.**
6. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 6, 2015 AT 9:00 A.M.**
7. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 13, 2015 AT 9:00 A.M.**
8. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 20, 2015 AT 9:00 A.M.**
9. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 3, 2015 AT 9:00 A.M.**
10. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 10, 2015 AT 9:00 A.M.**
11. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 17, 2015 AT 9:00 A.M.**

Commissioner Ellertson suspended the Roberts Rules of Order as Commissioner Lee is out of town. Commissioner Graves made the motion to approve Item Nos. 1 through 11. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves**
Nay: None

12. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 11/18/2015.

Commissioner Graves made the motion to approve the Board of Equalization Assessor Approved – Review Process Report dated 11/18/2015. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves**
Nay: None

13. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED –HEARING PROCESS REPORT, REPORT DATE: 11/18/2015.

Commissioner Graves made the motion to approve the Board of Equalization Assessor Approved – Hearing Process Report dated 11/18/2015. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves**
Nay: None

14. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR RALPH DANIEL & EILEEN CALLISTER BRADFORD, SERIAL NO. 50:001:0018 FOR THE YEAR 2016.

Ralph Bradford explained this home previously was a vacation home during the 28 years he worked in Asia for JP Morgan. He said he was retiring now and this will be his permanent home.

Commissioner Graves made the motion to approve the application in Item No. 14. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves**
Nay: None

15. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY TAX EXEMPTION FOR BRANNON CARTER, SERIAL NO. 53:028:0027 FOR THE YEAR 2016.

Brannon Carter, Mary Ann Hansen, and Brandt Carter all spoke on this agenda item. Mary Ann explained Violet Lucas lives in the home 90% of the nights. She has resided in the home for the last 15 months but goes back to California occasionally to visit her daughter and business properties. Commissioner Graves asked if she claims this as her primary residence on her taxes. Both Brannon and Mary Ann answered they did not know. Mary Ann described how Violet has money coming in from investments which allows her to live at Sundance because she likes it up there. She enjoys spending time volunteering at the Cirque Lodge. Commissioner Ellertson read from an email Brannon sent to Jim Stevens wherein he quoted Violet saying her daughter and son-in-law are living in her house and paying bills there now. He asked which house. Brannon answered this is the house in California. Violet is the only person who lives in the Sundance property.

Commissioner Ellertson remarked that she is still a registered voter in California. Brannon explained she does not get mail up at Sundance. She needs to get a social security card, and copy of a birth certificate. He described the history of trying to get this exemption. Mary Ann said it was a unique situation. She spoke about the criteria for determining primary residence. One of the exemptions was declaration of the individual. She went on to say they have a statement from Violet that says “I treat this as my home.” Commissioner Graves said when they ruled for 2015 it was because they couldn’t get clarification. Jim Stevens replied it was because they could not get enough documentation. Commissioner Graves commented the documentation previously provided made it hard to determine. Mary Ann said she was the attorney that drafted the lease. It is legitimate. The tenant lives there. Brannon said she was not in California a lot.

Commissioner Ellertson stated his concerns were that she claims California as her residence in order to vote there. Dianne Orcutt read where it defines primary residence as a location where domicile has been established. It defines domicile as “the fixed permanent home and principal establishment; to which the individual if absent, intends to return; and in which the individual, and the individual’s family, voluntarily reside, not for a special or temporary purpose, but with the intention of making a permanent home.” She continued saying after domicile has been established, two things are necessary to create a new domicile. First, an abandonment of the old domicile. Second, the intent to establish a new domicile. Commissioner Ellertson said he was sensitive to the fact that this was being used as a residential property and that she is living there 90% of the time. The only challenge is, he continued, she hasn’t actually moved in her mind. Brandt asked whether her statement that her kids were living in her home and that she wasn’t the resident of that home. Mary Ann said the letter says “...currently, I call this home.” Brandt commented he thought in California when you register to vote, you are registered for life. Brannon added to get voter registration in Utah you have to get a driver’s license first. She said her parent’s lost her birth certificate. She doesn’t have her Social Security card or a W-9.

Commissioner Ellertson mentioned the two rental agreements dated from 2014. Mary Ann explained the first one was for 2 months so she could see if she liked living there. The second one was for a year. The lease hasn’t been renewed. It is on a month to month basis now. She has paid the October and November rent.

Commissioner Ellertson asked Dianne if there was any reason to vote no. Dianne replied that the finding to approve would have to say the property is the primary residence of this occupant/tenant.

Commissioner Graves made the motion to approve the application as stated in No. 15 with the finding that this location is used for a primary residence. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves**
Nay: None

Commissioner Graves made the motion to adjourn. Commissioner Ellertson seconded the motion and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Graves

Nay: None

There being no further business. The meeting adjourned at 1:30 P.M. The minutes of the May 26, 2015 Board of Equalization Meeting were approved as transcribed on December 15, 2015.

UTAH COUNTY BOARD OF EQUALIZATION
Larry A. Ellertson, Chair

ATTEST:

BRYAN E. THOMPSON
Utah County Clerk/Auditor

Copies available upon request or online at:
www.utahcountyonline.org, www.utahcounty.gov or www.utah.gov/pmn
Recorded by Vicky Westergard, Tax Administration Clerk